

**SIKKIM**



**GOVERNMENT**

**GAZETTE**

**EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

**Gangtok**

**Wednesday 17<sup>th</sup> June, 2020**

**No. 350**

**GOVERNMENT OF SIKKIM  
COMMERCIAL TAXES DIVISION  
FINANCE DEPARTMENT  
GANGTOK**

**No. 46/2020-GST/SIKKIM**

**Date: 9<sup>th</sup> June, 2020**

**NOTIFICATION**

In exercise of the powers conferred by section 168A of the Sikkim Goods and Services Tax Act, 2017 (09 of 2017) (hereafter in this notification referred to as the said Act), read with section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), and section 21 of Union Territory Goods and Services Tax Act, 2017 (14 of 2017), in view of the spread of pandemic COVID-19 across many countries of the world including India, the Government, on the recommendations of the Council, hereby notifies that in cases where a notice has been issued for rejection of refund claim, in full or in part and where the time limit for issuance of order in terms of the provisions of sub-section (5), read with sub-section (7) of section 54 of the said Act falls during the period from the 20<sup>th</sup> day of March, 2020 to the 29<sup>th</sup> day of June, 2020, in such cases the time limit for issuance of the said order shall be extended to fifteen days after the receipt of reply to the notice from the registered person or the 30<sup>th</sup> day of June, 2020, whichever is later

This notification shall come into force with effect from the 20<sup>th</sup> day of March, 2020.

**Jigme Dorjee Bhutia  
Secretary  
Commercial Taxes Division  
Finance Department**